

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

FILED
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UNITED STATES OF AMERICA,
Petitioner,

v.

JEFFREY DeWALLACE,
Respondent.

M.B.D. NO. 04-10292-NMG/LPC

**MOTION FOR AN ORDER TO SHOW CAUSE WHY
RESPONDENT SHOULD NOT BE HELD IN CONTEMPT**

The Petitioner, United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Michael J. Sullivan, United States Attorney for the District of Massachusetts, hereby moves this Court for an order directing the Respondent, JEFFREY DeWALLACE, to appear before this Court and show cause, if any he has, why he should not be held in contempt of this Court's Order Enforcing Internal Revenue Service Summons dated December 6, 2004. In support of this motion the Petitioner states as follows:

On December 6, 2004, this Court entered an Order Enforcing Internal Revenue Service Summons, which ordered the Respondent, JEFFREY DeWALLACE, to obey the Summons issued to him by the Internal Revenue Service on or before January 7, 2005. A copy of the Order is attached hereto as **Exhibit A**.

The Respondent, JEFFREY DeWALLACE, has not complied with this Court's Order. As set forth in the Affidavit of Revenue

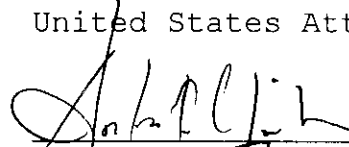
Officer, attached as **Exhibit B** hereto, the Respondent, JEFFREY DeWALLACE, has not complied with the Internal Revenue Service Summons, has not provided the summonsed financial information, and has not complied with this Court's order.

WHEREFORE, the Petitioner respectfully requests that this Court order the Respondent, JEFFREY DeWALLACE, to appear before this Court and show cause, if any he has, why he should not be held in contempt of this Court's Order Enforcing Internal Revenue Service Summons entered December 6, 2004.

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

By:



ANTON P. GLEDT
Assistant U.S. Attorney
John Joseph Moakley U.S. Courthouse
1 Courthouse Way - Suite 9200
Boston, MA 02210
(617) 748-3282

Dated: January 26, 2005

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)	
Petitioner,)	
)	
v.)	M.B.D. No. 04-MC-10292
)	
JEFFREY DeWALLACE,)	
Respondent.)	

**ORDER ENFORCING INTERNAL
REVENUE SERVICE SUMMONS**

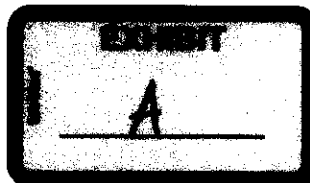
The Petition to Enforce Internal Revenue Service Summons having come before United States Magistrate Judge Lawrence P. Cohen for a hearing on December 6, 2004, and the respondent, JEFFREY DeWALLACE, not having shown any cause why he should not obey the Summons issued to him on February 25, 2004:

IT IS ORDERED that JEFFREY DeWALLACE obey the Summons and appear (with the documents described in the Summons) before Revenue Officer Patricia Casey-Ortiz or any other officer of the Internal Revenue Service authorized to examine the records and take JEFFREY DeWALLACE testimony on or before January 7, 2004 at 2:00 ~~PM~~ PM at the office of the Internal Revenue Service, 118 Turnpike Road, Suite 100, Southborough, MA 01772, Tel. #(508)460-0406. Failure to comply with this Order shall make the respondent liable for a finding of contempt of court.



LAWRENCE P. COHEN
UNITED STATES MAGISTRATE JUDGE

Dated: December 6, 2004



UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA)	
)	
)	
Petitioner,)	
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)	M.B.D. No. 04-10292NMG/LPC
v.)	
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)	
JEFFREY DEWALLACE)	
)	
)	
Respondent.)	

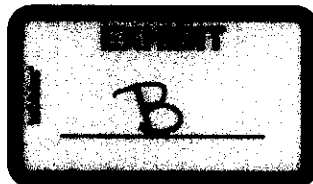
AFFIDAVIT OF REVENUE OFFICER

1. I, Patricia Casey-Ortiz, Revenue Officer of the Internal Revenue Service, am authorized to issue summonses. A Summons for financial records was issued to Jeffrey DeWallace on February 25, 2004.

2. The information requested in the Summons is necessary to prepare the income tax returns of Jeffrey Dewallace.

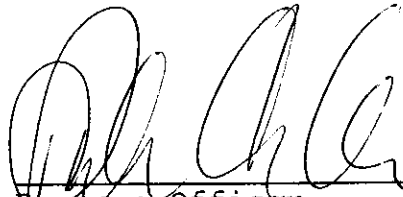
3. The respondent has failed and refused to comply with the Summons.

4. On December 6, 2004, an Order Enforcing Internal Revenue Service Summons was issued, ordering the respondent to appear before a Revenue Officer by January 7, 2005.



5. To date, the respondent has not complied with the Order and has not provided the summonsed information, and has not contacted Patricia Casey-Ortiz, Revenue Officer, regarding this matter.

1/18/2005
Date


Revenue Officer
Internal Revenue Service

On this 18th day of January, 2005, before me, the undersigned notary public personally appeared Patricia Casey-Ortiz,
Proved to me through satisfactory evidence of identification,
which were Federal identification # 04-02835

To be the person whose name is signed on this document in my presence.


NOTARY Frank Centrella, Jr

My Commission expires: Oct 18, 2007